

County of Placer, California

**County Library Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005**

| | <u>Budgeted Amounts</u> | | <u>Actual Budgetary Basis</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|---|-------------------------|---------------------|-----------------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Taxes | \$ 2,900,133 | \$ 2,900,133 | \$ 3,050,529 | \$ 150,396 |
| Fines, forfeitures and penalties | 100,000 | 100,000 | 135,722 | 35,722 |
| Use of money and property | 24,000 | 24,000 | 25,476 | 1,476 |
| Intergovernmental | 171,661 | 171,661 | 159,083 | (12,578) |
| Charges for services | 110,500 | 110,500 | 120,702 | 10,202 |
| Contributions and donations | - | - | 105,985 | 105,985 |
| Miscellaneous | 1,100 | 1,100 | 8,511 | 7,411 |
| Total revenues | 3,307,394 | 3,307,394 | 3,606,008 | 298,614 |
| Expenditures | | | | |
| Current: | | | | |
| General government: | | | | |
| Education | 4,396,942 | 4,402,914 | 4,281,383 | 121,531 |
| Total expenditures | 4,396,942 | 4,402,914 | 4,281,383 | 121,531 |
| Excess (deficiency) of revenues over (under) expenditures | (1,089,548) | (1,095,520) | (675,375) | 420,145 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 651,372 | 657,344 | 507,270 | (150,074) |
| Total other financing sources (uses) | 651,372 | 657,344 | 507,270 | (150,074) |
| Net change in fund balance, budgetary basis | <u>\$ (438,176)</u> | <u>\$ (438,176)</u> | (168,105) | <u>\$ 270,071</u> |
| Basis adjustments: | | | | |
| Encumbrances | | | 8,746 | |
| Net change in fund balance, GAAP basis | | | <u>\$ (159,359)</u> | |